

EXHIBIT C

Lockhart, Judith

From: Nancy Peterson [npeterson@tisdale-lennon.com]
Sent: Thursday, October 26, 2006 1:50 AM
To: Lockhart, Judith
Cc: Patrick Lennon
Subject: RE: Seamount International Association Ltd. v. Kuehne & Nagel, Ltda.

Dear Judith,

We confirm receipt of your letter of October 19, 2006 and apologize for our delay in responding. However, we cannot consent to the release of the funds. We were unaware that the Brazilian branch of K & N changed its name, however, we have not been shown any proof that the newly named Brazilian entity does not continue to trade or do business as "Kuehne and Nagel, Ltda." As you stated in your letter, it "continued to use Kuehne and Nagel, Ltda" for some time after the name change. Furthermore, we request your consent to add Kuehne and Nagel Servicio Logisticos, Ltda. to the Complaint.

In order to fully determine the relevance of the documents you submitted to us, we request that they be translated into English. In addition, the invoices themselves do not prove that the funds belong to the Chilean branch of K & N. Rather, the contracts underlying the transactions should be produced in order to show that the true owner of the debts (and thus monies attached) is K & N (Chile).

Also, we question how Ernest Gelman's Rule 7.1 statement submitted in this proceeding squares with Kuehne and Nagel's recitation of the facts. The Rule 7.1 statement clearly states that Ernest Gelman is the attorney for Kuehne and Nagel, Ltda, and makes no mention of a name change.

Thus, in light of Kuehne and Nagel's past dealings in regards to this matter, we require greater substantiation of Kuehne and Nagel's (Brazil) claim that it has no interest in the funds. Furthermore, it should be noted that if Kuehne and Nagel wishes to avoid the attachment of funds it can post a bond or other substitute security for the amount requested.

Best Regards,

Nancy R. Peterson

-----Original Message-----

From: Freeman, Mary Ann [mailto:freeman@clm.com] **On Behalf Of** Lockhart, Judith
Sent: Friday, October 20, 2006 9:37 AM
To: TL
Subject: Seamount International Association Ltd. v. Kuehne & Nagel, Ltda.